

TALK UNLIMITED NOW, INC.

**Chart of Accounts**

## Talk Unlimited Now, Inc.

## Chart of Accounts

As of Mar 31, 2002

Filter Criteria includes: Report order is by ID. Report is printed with Accounts having Zero Amounts and in Detail Format.

Account ID	Account Description	Activ	Account Type
100	Petty Cash	Yes	Cash
101	Account 1- Operating	Yes	Cash
108	Account 2 - taxes	Yes	Cash
109	Intercompany Transfers	Yes	Cash
110	Payroll Clearing	Yes	Cash
111	Due from Agents	Yes	Accounts Receivable
111.1	Agent bad debt	Yes	Accounts Receivable
115	Inventory	Yes	Other Current Assets
116	Accounts Receivable	Yes	Accounts Receivable
117	A/R-Allowance for Uncolle	Yes	Accounts Receivable
118	Deposits	Yes	Other Current Assets
119	Prepaid	Yes	Other Current Assets
120	Employee Advances	Yes	Accounts Receivable
121	Prepaid Fed. Income Tax	Yes	Other Assets
122	Prepaid State Income Tax	Yes	Other Assets
123	Travel Advance	Yes	Accounts Receivable
130	Due from Owners	Yes	Accounts Receivable
199	Suspense	Yes	Other Assets
202	Bond	Yes	Other Assets
203	Leasehold Improvements	Yes	Fixed Assets
204	Furniture & Fixtures	Yes	Fixed Assets
205	Equipment	Yes	Fixed Assets
206	Computer equipment	Yes	Fixed Assets
207	Telephone Switch	Yes	Fixed Assets
208	Software	Yes	Other Assets
209	Licenses	Yes	Other Assets
209.1	License amortization	Yes	Other Assets
210	Accumulated Depreciation	Yes	Fixed Assets
210.1	Accum Depr - Leasehold	Yes	Accumulated Depreciation
210.2	Accum Depr - Furn/fixt	Yes	Accumulated Depreciation
210.3	Accum Depr - Equipment	Yes	Accumulated Depreciation
210.4	Accum Depr - Computer Eq	Yes	Accumulated Depreciation
210.5	Accum Depr - Software	Yes	Other Assets
280	Refundable Deposits	Yes	Other Assets
281	Organization Expenses	Yes	Other Assets
282	Accumulated Amortization	Yes	Other Assets
285	Prepaid Interest	Yes	Other Assets
286	Prepaid Insurance	Yes	Other Assets
287	Prepaid Rent	Yes	Other Assets
288	Operating License	Yes	Fixed Assets
292	Operating license	Yes	Other Assets
300	Accounts Payable - Trade	Yes	Accounts Payable
301	Fed. Income Tax Payable	Yes	Accounts Payable
302	State Income Tax Payable	Yes	Accounts Payable
303	FICA Payable - Employee	Yes	Accounts Payable
304	FICA Payable - Employer	Yes	Accounts Payable
305	Medicare Payable - Employ	Yes	Accounts Payable
306	Medicare Payable - Employ	Yes	Accounts Payable
307	FUTA Payable	Yes	Accounts Payable
308	SUTA Payable	Yes	Accounts Payable
310	State Disablility Ins.	Yes	Accounts Payable
311	Purchase Discounts	Yes	Accounts Payable
313	Accrued Rent	Yes	Accounts Payable
313.1	Accrued Salaries	Yes	Accounts Payable
313.2	Payroll Taxes Payable	Yes	Other Current Liabilities
315	Child Support Payable	Yes	Accounts Payable
318	Tax Payable	Yes	Other Current Liabilities
319	Suspense	Yes	Accounts Payable

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Account ID	Account Description	Activ	Account Type
320	Notes Payable	Yes	Accounts Payable
321	Accrued carrier	Yes	Other Current Liabilities
328	Unearned revenue	Yes	Other Current Liabilities
352	Accrued Liabilities	Yes	Other Current Liabilities
370	Accrued interest	Yes	Other Current Liabilities
400	Common Stock	Yes	Equity-doesn't close
401	Preferred Stock	Yes	Equity-doesn't close
420	APIC	Yes	Equity-doesn't close
430	Retained Earnings	Yes	Equity-Retained Earnings
500	Telephone Service Income	Yes	Income
502	Interest Income	Yes	Income
512	Refunds	Yes	Income
600	Accounting	Yes	Expenses
601	Advertising	Yes	Expenses
603	Amortization	Yes	Expenses
605	Auto Expense	Yes	Expenses
606	Auto Lease	Yes	Expenses
611	Bank Charges	Yes	Expenses
614	Consulting Expense	Yes	Expenses
615	Commissions	Yes	Expenses
618	Contract Labor	Yes	Expenses
619	Contributions	Yes	Expenses
620	Credit Card Fees	Yes	Expenses
623	Depreciation	Yes	Expenses
623.1	Depreciation - leasehold	Yes	Expenses
623.2	Depreciation - Furniture	Yes	Expenses
623.3	Depreciation - Equipment	Yes	Expenses
623.4	Depreciation - Computer eq	Yes	Expenses
623.5	Depreciation - Computer so	Yes	Expenses
625	Dues & Subscriptions	Yes	Expenses
626	Equipment Rental	Yes	Expenses
627	Meals & Entertainment	Yes	Expenses
630	Insurance - General	Yes	Expenses
631	Insurance - Health	Yes	Expenses
640	Interest - Expense	Yes	Expenses
647	Licenses	Yes	Expenses
651	Miscellaneous Expense	Yes	Expenses
654	Office Expense	Yes	Expenses
655	Outside Service	Yes	Expenses
656	Postage	Yes	Expenses
657	Parsonage	Yes	Expenses
658	Promotions	Yes	Expenses
659	Professional Fees	Yes	Expenses
660	Rent	Yes	Expenses
665	Repairs & Maintenance	Yes	Expenses
670	Start-up Expense	Yes	Expenses
675	Tarriff Fees	Yes	Expenses
677.1	UCC Filings	Yes	Expenses
679	Salaries Bonus	Yes	Expenses
680	Salaries - General	Yes	Expenses
681	Salaries - Officers	Yes	Expenses
682	Seminars	Yes	Expenses
683	Supplies	Yes	Expenses
684	S.S. - Employer	Yes	Expenses
685	Medicare - Employer	Yes	Expenses
686	FUTA	Yes	Expenses
687	SUTA	Yes	Expenses
689	SDI	Yes	Expenses

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Account ID	Account Description	Activ	Account Type
690	Telephone	Yes	Expenses
691	Telephone - Carriers	Yes	Cost of Sales
692	Terminal/Licensing Fees	Yes	Expenses
693	Tangible Tax Expense	Yes	Expenses
694	Travel	Yes	Expenses
695	Bad Debt Expense	Yes	Expenses
699	Utilities	Yes	Expenses
710	Interest Earned	Yes	Expenses
760	Officers Life Insurance	Yes	Expenses
770	Penalties and interest	Yes	Expenses
800	Federal Income Tax	Yes	Expenses
810	State Income Tax	Yes	Expenses
999	Unknown	Yes	Expenses